

## **Internal Controls Checklist**

## **Cash**

Activity: Bowling Center

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QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and				
Acceptance of Responsibility			38	A CONTROL OF THE STATE OF THE S
Does the activity have a change fund?	Yes			
Has the change fund custodian signed	Yes			
documentation for acceptance of the fund?				
Does the activity have a petty cash fund?	Yes			
Has the petty cash fund custodian signed	Yes			
documentation for acceptance of the fund?				
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked	Yes			
container when not in use?	103			
Are opened safes attended at all times?	Yes			
Are documents posted showing personnel with access to the safe(s)?	Yes			
Is the number of persons with container	Yes			
access limited to four per AR 600-50?				
Are combinations and\or locks changed	Yes			
when a change in authorized personnel	:	5.6 5.6	A	
occurs, or security is compromised?		·		
Is the chain-of-custody over funds always	Yes			
maintained by use of DA Form 4082 or	,			
other documentation?			J. J.	
EVENT CYCLE 3: Sales / Change Fund			and the same	
Operations				
Are cash registers or pre-numbered receipts used to record all sales?	Yes			
Are pre-numbered forms controlled and	Yes			
accounted for?				
Are all sales individually rung on cash	Yes			
registers?	ļ			
Are cash registers operated with the drawer	Yes	ŀ		
closed between sales?				
Is access restricted to the read function	Yes			
(sales summary) for each cash register?	1 1	<u> </u>	ļ	
Are overrings and underrings noted on	Yes			
register tapes, initialed by supervisor, and				
adjusted from sales?	7.7	-		
Are cash overages and shortages reported	Yes			
on DA Form 4082? Are they tracked and				
evaluated when necessary?				

Are register readings made by someone other than the register operator?	Yes			
Are register readings made whenever the operator changes duty?	Yes		1024	
Are cash register readings taken only by the activity manager or the manager's designee?	Yes			
Are the sales amounts displayed on cash registers visible to customers?		No		Do not have the equipment
Are receipts provided to customers?	Yes			
EVENT CYCLE 4: Deposit & Reporting Procedures	erga-	10 TO	and the second	
Are receipts deposited daily, or for small activities whenever cash on hand reaches \$200 or weekly?	Yes			Excluding Weekends/Holidays
Are night deposit bags used for night and weekend deposits?		No		especies and the control of the cont
Are military escorts obtained for all deposits exceeding \$5,000?	•		N/A	
Are checks listed separately on bank deposit slips or a machine tape attached to the deposit slip?	Yes			
EVENT CYCLE 5: Surprise Cash Counts				
Are surprise cash counts made on all cash funds, to include registers in operation, at least quarterly?	Yes			
Are cash counts documented to show the denomination of cash counted and the checks or petty cash receipts considered?	Yes		A	
Is the amount of cash counted reconciled to authorization and cash receipt documents?	Yes			
Does documentation show that all discrepancies were resolved?	Yes			

Program Manager Signature

3/13/2006 Date

e Reviewing Supervisor